

# Cigarette Distributor's Monthly Report of Cigarettes Received in Packages of *Other Than* Packages of 20 or 25 Cigarettes

For the month \_\_\_\_\_, 20\_\_\_\_

This return must be filed with the Arizona Department of Revenue not later than the 20th day of the 1st month following the month for which this return is made.

LICENSED DISTRIBUTOR'S NAME (as appears on your license)			TOBACCO LICENSE NO.		TAXPAYER I.D. (EIN or SSN)
MAILING ADDRESS			ADDRESS OF BUSINESS LOCATION		
CITY	STATE	ZIP	CITY	STATE	ZIP
NAME OF CONTACT PERSON			TELEPHONE NO. (       )		

**Read instructions beginning on page 4.****1 CIGARETTES RECEIVED (Attach copies of invoices):**

PKGS OF	NO. OF PKGS	QTY PER PKG	TOTAL
<b>a</b> 10		x 10 =	
<b>b</b> 12		x 12 =	
<b>c</b> 16		x 16 =	
<b>d</b>		x =	
<b>e</b>		x =	
<b>f</b>		x =	

g Total Cigarettes Received ..... **1g** **2 NON-TAXABLE CIGARETTES**

	TOTAL
<b>h</b> Cigarettes sold tax-free to Indian reservations - Schedule A	
<b>i</b> Cigarettes sold under §42-3251 and §42-3251.01 to Indian reservations - Schedule B.....	
<b>j</b> Exported from state - Schedule C.....	
<b>k</b> Cigarettes returned to suppliers - Schedule D.....	
<b>l</b> Total Non-Taxable Cigarettes.....	<b>2l</b>

**3 TAXABLE CIGARETTES RECEIVED: Subtract line 2l from line 1g; enter the amount.... 3**

TAX COMPUTATION	TAX DUE
<b>4a</b> _____ taxable cigarettes at \$0.059 per cigarette = \$ _____	
<b>4b</b> _____ taxable cigarettes at \$0.05 per cigarette = \$ _____	
<b>5</b> _____ TOTAL TAXABLE CIGARETTES..... <b>5</b>	\$ <input type="text"/>

I have read this claim and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

PLEASE SIGN HERE

TAXPAYER'S OR AUTHORIZED AGENT'S SIGNATURE	DATE	TITLE
PREPARER'S SIGNATURE	FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED)	
PREPARER'S TIN	DATE	PREPARER'S ADDRESS

**Please mail to:****Arizona Department of Revenue, Tobacco Tax, 1600 W. Monroe, Phoenix, AZ 85007**

**Schedule A****Tax-Free Sales of Cigarettes in Packages of Other Than 20 or 25 Cigarettes During The Month***Sold to:*

REGISTRATION NUMBER	NAME	RESERVATION	DATE SHIPPED	INVOICE		NO. OF CIGARETTES
				DATE	NUMBER	
Total this sheet .....						
Total all sheets .....						
Total this month: <i>Enter here and on page 1, line 2h</i> .....						

**Schedule B**

**§42-3251 and §42-3251.01 Sales of Cigarettes in Packages of  
Other Than 20 or 25 Cigarettes During The Month  
(Sales on the reservations for which \$.05 per cigarette was collected.)**

*Sold to:*

REGISTRATION NUMBER	NAME	RESERVATION	DATE SHIPPED	INVOICE		NO. OF CIGARETTES
				DATE	NUMBER	
Total this sheet .....						
Total all sheets .....						
Total this month: <i>Enter here and on page 1, line 2i</i> .....						

**Schedule C**

## Out-of-State Sale of Cigarettes in Packages of Other Than 20 or 25 Cigarettes During The Month

Sold to:

NAME OF PURCHASER	CITY	STATE	DATE SHIPPED	INVOICE		NO. OF CIGARETTES
				DATE	NUMBER	
Total this sheet .....						
Total all sheets .....						
Total this month: <i>Enter here and on page 1, line 2j</i> .....						

**Schedule D**Credit for Unsaleable Cigarettes in Packages of  
Other Than 20 or 25 Cigarettes  
Returned to Suppliers During the Month

RETURN TO	CITY	STATE	DATE SHIPPED	INVOICE		NO. OF CIGARETTES
				DATE	NUMBER	
Total this sheet .....						
Total all sheets .....						
Total this month: <i>Enter here and on page 1, line 2k</i> .....						

**GENERAL INSTRUCTIONS:**

You must file this return and pay the luxury tax if you are a distributor of cigarettes in packages of other than 20 or 25 cigarettes within the state of Arizona.

You must file this return monthly and pay the tax on or before the 20th day after the month the tax accrues.

Prepare this return for each month regardless of whether or not any tax is due. File the original with the Arizona Department of Revenue. Retain a copy of the form with all substantiating documentation for at least four years, subject to inspection by the Department.

You must provide your tobacco license number.

You must provide your taxpayer identification number on the form. A taxpayer identification number is either your Federal Employer Identification Number (EIN) or your Social Security Number (SSN), if you are a sole proprietor with no employees.

The Licensee or Authorized Agent must sign the form.

If you pay a preparer to complete this return, the preparer must sign the form and include his or her identification number.

Send payment with the return to the Arizona Department of Revenue. Include your taxpayer identification number on your check.

State law imposes a 10% penalty plus interest of the amount of tax due on each return if your payment is late. State law imposes a 5% penalty per month if you fail to file. The combined penalties, however, cannot exceed 25%.

**SPECIFIC INSTRUCTIONS:**

**ATTACH COPIES OF ALL PURCHASE INVOICES.**

**Line 1a:** Enter the number of packages of 10 cigarettes per pack and multiply by 10. Enter the actual number of cigarettes on line 1a.

**Line 1b:** Enter the number of packages of 12 cigarettes per pack and multiply by 12. Enter the actual number of cigarettes on line 1b.

**Line 1c:** Enter the number of packages of 16 cigarettes per pack and multiply by 16. Enter the actual number of cigarettes on line 1c.

**Lines 1d through 1f:** Enter the number of packages of the different number of cigarettes per pack and multiply

by that number. Enter the actual number of cigarettes on lines 1d through 1f.

**Line 1g:** Add lines 1a through 1f. Enter the total cigarettes received.

**Line 2h:** On Schedule A, enter any tax-free sales to your customers on the Indian reservation during the month. The sale must be in the ratios provided to you by the Department. Enter the totals from Schedule A on page 1, line 2h. You may substitute a computer-generated list for the actual schedule.

**Line 2i:** On Schedule B, enter any sales to your customers on the Indian reservation at the rate indicated in §42-3251 and §42-3251.01 during the month. The sale must be in the ratios provided to you by the Department. Enter the totals from Schedule B on page 1, line 2i. You may substitute a computer-generated list for the actual schedule.

**Line 2j:** On Schedule C, enter any sales made out of state during the month. Enter the totals from Schedule C on page 1, line 2j. You may substitute a computer-generated list for the actual schedule.

**Line 2k:** On Schedule D, enter any product returned to suppliers during the month. Enter the totals from Schedule D on page 1, line 2k. You may substitute a computer-generated list for the actual schedule.

**Line 2l:** Add lines 2h through 2k. Enter the total here.

**Line 3:** Subtract line 2l from 1g. Enter the total here.

**Line 4a:** Enter the number of taxable cigarettes from line 3 and multiply by the rate per cigarette of \$0.059. Enter the tax due.

**Line 4b:** Enter the number of cigarettes from line 2i and multiply by the rate per cigarettes \$0.05. Enter the tax due.

**Line 5:** Add lines 4a and 4b to calculate the total taxable cigarettes and the total tax due.